

Newly Elected Trustees

Indiana Township Association

January 2015

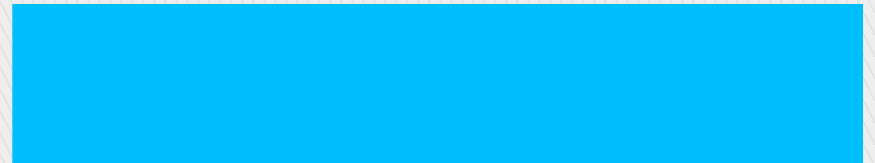
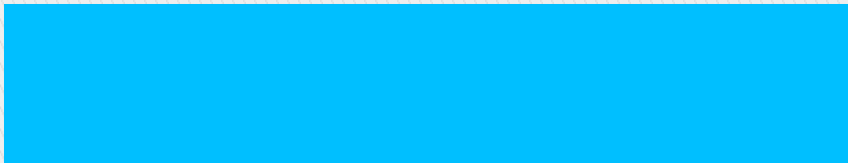
Contact Information

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▶ Ryan Preston

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- (317) 232-2512



Ryan Preston

- ▶ Director of Audit Services
 - Primary responsibilities are to Schools and Townships

Born and Raised in Winchester, IN

Graduated from Hanover College in 2001

Worked for SBOA in the field from 2001 to 2011

Worked for SBOA in the office from 2011 to present



Indiana State Board of Accounts



History and Functions

- ▶ Created in 1909 in response to widespread political corruption.
- ▶ Responsibilities –
 - Perform audit/exams/special investigations of governmental units
 - Prescribe forms and procedures used by governmental units
 - Various other duties including recounts, training for local officials, consulting services, other legislatively mandated services.

SBOA Organizational Flowchart

- ▶ SBOA Board (State Examiner, 2 Deputies)
 - ▶ Directors of Audit Services (6 and 1 Assistant)
 - ▶ Audit Coordinators (5)
 - ▶ Special Investigation Coordinators (5)
 - ▶ Field Examiners (approx. 130)
- 

Special Investigation Coordinators

1. Mary Jo Small (masmall@sboafe.in.gov)
Lake, Porter, LaPorte, St. Joseph, Marshall, Starke, Newton, Jasper, Pulaski, Fulton, Cass, Carroll, White, and Benton
2. Dean Gerlach (dgerlach@sboafe.in.gov)
Elkhart, LaGrange, Stueben, DeKalb, Noble, Kokciusko, Whitley, Allen, Adams, Wells, Huntington, Wabash, Miami, Howard, Grant, Blackford, Jay, Randolph, Delaware, and Tipton
3. Tammy Baker (tbaker@sboa.in.gov)
Hamilton, Madison, Marion, Hancock, Henry, Wayne, Union, Fayette, Rush, Shelby, Johnson, Brown, Bartholomew, Decatur, and Franklin
4. Ron Robertson (rrobertson@sboafe.in.gov)
Jackson, Jennings, Ripley, Dearborn, Ohio, Switzerland, Jefferson, Scott, Clark, Floyd, Harrison, Washington, Orange, Crawford, Perry, Dubois, Spencer, Warrick, Pike, Gibson, Posey, and Vanderburgh
5. Gina Gambaiani (ggambaiani@sboafe.in.gov)
Warren, Tippecanoe, Clinton, Boone, Montgomery, Fountain, Vermillion, Parke, Putnam, Hendricks, Morgan, Owen, Clay, Vigo, Sullivan, Greene, Monroe, Lawrence, Martin, Daviess, and Knox

SBOA Resources

 www.in.gov/sboa

SBOA Resources

- ▶ Accounting and Uniform Compliance Guidelines Manual for Townships
- ▶ Township Bulletin
 - Quarterly Publication
 - March
 - June
 - August
 - November

Website

The screenshot shows the homepage of the Indiana State Board of Accounts (SBOA) website. The browser address bar shows 'http://in.gov/sboa/'. The website header includes the 'IN.gov' logo, a navigation menu with links like 'Text', 'Find an Agency', and 'Find a Person', and a search bar. Below the header is a dark red banner with the text 'Indiana State Board of Accounts' and an 'Expand / Collapse' button. The main content area is divided into three columns. The left column contains a 'SBOA HOME' section with links to 'About SBOA', 'Units We Audit', 'Career Opportunities', and 'Contact Us', followed by a 'FORMS, PUBLICATIONS & RESOURCES' section with links to 'Audit Reports', 'Manuals', 'Quarterly Publications', 'Gateway', 'Filed Annual Reports', 'Guidelines for Independent Auditors', 'Non-Governmental Entity Audit Process', 'Electronic Forms', 'Meeting Materials', 'Electronic and Digital Signatures', 'Valuation of Capital Assets', 'Calendar', and 'Resources'. The middle column features a 'Mission Statement' section with a paragraph about the agency's role and a list of current board members: Paul Joyce, Mike Bozymski, and Tammy White. The right column has an 'Online Services' section with links to 'Audit Report Filings', 'Forms.IN.gov', and 'Rules.IN.gov', followed by 'MORE ONLINE SERVICES' and 'SUBSCRIBER CENTER'. At the bottom right, there is a 'Top FAQs' section with a list of five frequently asked questions and a 'More FAQs' link. The website is displayed on a desktop with a Windows taskbar visible at the bottom.

http://in.gov/sboa/

SBOA: Home

Text Find an Agency Find a Person Account Center Online Services FAQs Help A A A+

GOVERNOR
MIKE PENCE

IN.gov

A State that Works

SBOA Search

About Indiana Agriculture & Environment Business & Employment Education & Training Family & Health Law & Justice Public Safety Taxes & Finance Tourism & Transportation

Indiana State Board of Accounts

Expand / Collapse

SBOA HOME

- About SBOA
- Units We Audit
- Career Opportunities
- Contact Us

FORMS, PUBLICATIONS & RESOURCES

- Audit Reports
- Manuals
- Quarterly Publications
- Gateway
- Filed Annual Reports
- Guidelines for Independent Auditors
- Non-Governmental Entity Audit Process
- Electronic Forms
- Meeting Materials
- Electronic and Digital Signatures
- Valuation of Capital Assets
- Calendar
- Resources

Mission Statement

As an agency of the executive branch, the State Board of Accounts audits the financial statements of all governmental units within the state, including cities, towns, utilities, schools, counties, license branches, state agencies, hospitals, libraries, townships, and state colleges and universities. The agency, as a part of the audit process, renders opinions on the fairness of presentation of the various units financial statements in accordance with the same professional auditing standards required of all independent audit organizations. Investigatory audits are performed to reveal fraud or noncompliance with local, state and federal statutes.

The current Board Members are:

- Paul Joyce, CPA, State Examiner
- Mike Bozymski, CPA, Deputy State Examiner
- Tammy White, CPA, Deputy State Examiner

Online Services

- Audit Report Filings
- Forms.IN.gov
- Rules.IN.gov

MORE ONLINE SERVICES »

SUBSCRIBER CENTER »

Top FAQs I Want To...

- Can elected officials collect unemployment if they are not re-elected?
- What items are subject to sales tax and how do we report sales tax collected?
- Who is required to complete the Entity Annual Report (E-1)?
- What is the process for preparing budgets for local governmental units?
- Why is there a delay between when the audit report is released and when it appears on the web?

More FAQs»

Other Resource!

▶ Indiana Code

- <http://iga.in.gov/legislative/laws/2014/ic/>


The screenshot displays the Indiana General Assembly website for the 2015 Session. The browser address bar shows the URL <https://iga.in.gov/legislative/laws/2014/ic/>. The website header includes the Indiana General Assembly logo and the text "Indiana General Assembly 2015 Session". Navigation tabs include "Information", "Session", "Committees", "Legislation", "Laws", and "Publications". A search bar is located on the right with tabs for "Search", "Code", "Bills", and "Legislators". Below the navigation tabs, there are links for "Constitution", "Indiana Code", "Noncode Statutes", "Acts", and "Historical Tables". A dropdown menu for "Select a Title..." is visible. The main content area is titled "Current Indiana Code as of the 2014 Regular Session and Technical Session" and lists the following titles:

- TITLE 1. GENERAL PROVISIONS
- TITLE 2. GENERAL ASSEMBLY
- TITLE 3. ELECTIONS
- TITLE 4. STATE OFFICES AND ADMINISTRATION
- TITLE 5. STATE AND LOCAL ADMINISTRATION
- TITLE 6. TAXATION
- TITLE 7.1. ALCOHOL AND TOBACCO
- TITLE 8. UTILITIES AND TRANSPORTATION
- TITLE 9. MOTOR VEHICLES
- TITLE 10. PUBLIC SAFETY
- TITLE 11. CORRECTIONS
- TITLE 12. HUMAN SERVICES
- TITLE 13. ENVIRONMENT
- TITLE 14. NATURAL AND CULTURAL RESOURCES
- TITLE 15. AGRICULTURE AND ANIMALS
- TITLE 16. HEALTH
- TITLE 17. REPEALED
- TITLE 18. REPEALED
- TITLE 19. REPEALED
- TITLE 20. EDUCATION
- TITLE 21. HIGHER EDUCATION
- TITLE 22. LABOR AND SAFETY
- TITLE 23. BUSINESS AND OTHER ASSOCIATIONS
- TITLE 24. TRADE REGULATION
- TITLE 25. PROFESSIONS AND OCCUPATIONS
- TITLE 26. COMMERCIAL LAW
- TITLE 27. INSURANCE
- TITLE 28. FINANCIAL INSTITUTIONS
- TITLE 29. PROBATE


Trustee's Responsibilities

- » Indiana Code 36-6-4-2
- Indiana Code 36-6-4-3
- Indiana Code 36-6-4-5
- Indiana Code 36-6-4-11
- Indiana Code 36-6-4-12
- Indiana Code 36-6-4-13


Trustee's Responsibilities

- ▶ Reside within the township
 - ▶ Keep a written record of official proceedings
 - ▶ Manage all township property interest
 - ▶ Keep township records open for public inspection
 - ▶ Attend all meetings of the township legislative body
 - ▶ Receive and pay out township funds
 - ▶ Examine and settle all accounts and demands chargeable against the township
- 

Trustee's Responsibilities (continued)

- ▶ Administer township assistance under IC 12–20 and 12–30–4
 - ▶ Perform the duties of fence viewer under IC 32–26
 - ▶ Provide and maintain cemeteries under IC 23–14
 - ▶ Provide fire protection under IC 36–8
 - ▶ File an annual personnel report under IC 5–11–13 (100R)
 - ▶ Provide and maintain township parks and community centers under IC 36–10
- 

Trustee's Responsibilities (continued)

- ▶ Destroy detrimental plants, noxious weeds, and rank vegetation under IC 15-16-8
 - ▶ Provide insulin to the poor under IC 12-20-16
 - ▶ Perform other duties prescribed by statute.
 - ▶ **Maintain a general account showing the total of all township receipts and expenditures** (this is a total of all funds)
 - ▶ **Maintain the financial and appropriation record of the township, which must include an itemized and accurate account of the township's financial affairs.**
- 

Trustee's Responsibilities (continued)

- ▶ At the annual township meeting as described in IC 36-6-6-11
 - Present an itemized written statement of the estimated expenditures for which appropriations are requested.
 - Be available to answer questions from the legislative body and/or taxpayers.
 - Present a complete report of all receipts and expenditures of the preceding calendar year.
 - File a copy of this report, and all accompanying vouchers in the County Auditor's office.
 - Publish an abstract of this report in accordance with IC 5-3-1

Trustee's Responsibilities (continued)

- ▶ Reporting requirement per IC 5-11-1-4
- ▶ Nepotism and Contracting Policies per IC 36-1-20.2 and IC 36-1-21
 - In addition to what Ryan pointed out in the Gateway presentation, per IC 36-1-20.2-16 & IC 36-1-21-6 you are annually required to certify that you did not violate those policies.
 - Nepotism exception for townships (IC 36-1-20.2-15)
 - If the office is in your home, you can hire a family member, but they cannot receive more than \$5,000 in compensation for the year.

Before you take office!

- » Indiana Code 5-4-1-1
- Indiana Code 5-4-1-18

Before you take office!

- ▶ Pursuant to IC 5-4-1-1:
 - “Every officer...before entering...official duties, shall take an oath to support the Constitution of the United States and the Constitution of the State of Indiana...”
- ▶ Pursuant to IC 5-4-1-18:
 - “...the following...township officers...shall file an individual surety bond...Township trustees...”
 - Per IC 5-4-1-9, this is required before commencement of your term of office.

Before you take office! (continued)

- ▶ Official Bond requirements:
 - Approved by County Auditor (IC 5-4-1-8)
 - Filed with County Recorder within 10 days of issuance (IC 5-4-1-5.1)
 - Be payable to the State of Indiana (IC 5-4-1-10)
 - Amount shall be equal to \$30,000 for each \$1,000,000 or receipts during the last complete fiscal year (IC 5-4-1-18)
 - Minimum = \$30,000
 - Maximum = \$300,000 (unless approved)

Transfer of Office

»» Indiana Code 36-6-4-14

Transfer of Office

- ▶ When the term of office expires, the trustee shall:
 - Immediately deliver to new trustee all funds and property of the township, except records necessary in the preparation of the annual report.
 - Deliver, not later than the 2nd Monday in the next January, the annual report and any records retained.
 - Attend the annual meeting of the township board.

Compensation

» IC 36-6-4-17

Compensation

- ▶ A trustee is entitled to receive:
 - Salary
 - Reimbursement for expenses **reasonably** incurred for:
 - Operation of the office
 - Travel and meals while attending seminars or conferences on township matters
 - A sum for mileage as permitted under IC 36-6-8-3(b)
- ▶ A trustee may **not** make any other personal use of township funds without prior approval by the township board.

Compensation (continued)

- ▶ Other things to remember:
 - Salary can not be paid in advance
 - Salary cannot exceed the Salary Resolution adopted by the board (Form 17)
 - Salary for all employees (including board members) are required to have taxes withheld and a W-2 has to be given.

Township Board

»» Indiana Code 36-6-6

Township Board

- ▶ 3 Member board (except in Marion County)
 - Elected to 4 year terms
- ▶ Must be reside in the Township
- ▶ A majority constitutes a quorum
- ▶ Must meet at the office of the trustee on the 1st Tuesday after the 1st Monday in January of each year (January 6th, 2015):
 - Must elect a Chairperson and a Secretary
 - Secretary is responsible for recording the minutes of the proceedings of each meeting in full.

Township Board (continued)

- ▶ Must meet on or before the 3rd Tuesday after the 1st Monday in February (February 17th, 2015)
 - Consider and approve (in whole or in part) the Annual Report presented by Trustee.
- ▶ Must meet annually in accordance with IC 6-1.1-17 to adopt the township annual budget
- ▶ Must fix the compensation of all officers and employees of the township through the budget and on Form 17

Audit Process

»» Indiana Code 5-11-1-25

Audit Process

- ▶ Pursuant to IC 5-11-1-25, examinations shall be conducted biennially for townships.
- ▶ Types of Engagements:
 - Financial Examination
 - Federal A-133 Audit
 - Compliance Review
 - Investigatory Audit

Audit Process (continued)

- ▶ Entrance Conference
- ▶ Request of your records
 - Depends on engagement type, but will probably include:
 - Bank statements/reconciliations
 - Receipts
 - Claims/Vouchers
 - Board Minutes
 - Ledgers
 - Etc.
- ▶ Exit Conference
 - Update you on our findings and give you a chance to respond


Forms / Accounting Systems



Accounting Systems

- ▶ Manual Ledgers
- ▶ Computer Software
 - Needs to comply with Chapter XIV (14!) of the Township Manual
 - Output forms need to be consistent with approved forms

Forms

- ▶ Ledger
 - ▶ 17 – Resolution establishing salaries of Township Officers and Employees
 - ▶ Mileage Claim
 - ▶ Township Assistance Application
 - ▶ Capital Assets Ledger
- 

Annual Reports

- ▶ There are three reports commonly referred to as the Annual report:
 1. Report required by IC 36-6-4-12 to be presented to the Township Board;
 2. Report required by IC 36-6-4-13 to be published in accordance with IC 5-3-1; and
 3. Report required by IC 5-11-1-4 to be filed with the State Examiner.

Initial Steps for Gateway System

- ▶ The first step for newly elected Trustees is to email annualreports@sboa.in.gov and request a username and password. In the email you should include the following:
 1. that you are the newly elected Trustee for “XYZ” Township;
 2. you should indicate your name; and
 3. you should indicate the email address that you would like to use for Gateway related notifications.

Indiana Gateway for Government Units

- ▶ Gateway Public Website
 - <https://gateway.ifionline.org/>

INDIANA Gateway for government units



[Home](#) [Report Builder](#) [Download Data](#) [Learn More](#)

[Local Officials: Login Here »](#)

An Open Door into Local Government Finance

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.



[Find your units](#)



[Public employee compensation](#)



[When is your budget hearing?](#)

Indiana Gateway for Government Units

▶ Gateway Home Screen

- Applications are available for multiple agencies.

Welcome to the Indiana Gateway for Government Units

As an authorized user, you will have at least one application to use. Each of these applications enables a local unit to submit its required forms, reports or files to the appropriate state agency, which currently include **DLGF** (Department of Local Government Finance), **SBOA** (State Board of Accounts) and **IEERB** (Indiana Education Employment Relations Board).

Select Application



Budgets



Debt Management



Annual Financial
Report



SB 131 Reporting for
SWMDs



TIF Management



100R



Property Files Upload



Redevelopment



Collective Bargaining
Reporting

Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R)

- Ability to auto fill address fields.

100R Employee Data Entry

[Save All Work](#)[Return to 100R Main Menu](#)

Enter total compensation for the reporting year for each employee for which you should have supplied a W-2. Many units inappropriately report board member payments on 1099s. According to IRS requirements they should be issued W-2s, and therefore should be included on the 100R.

[Set Default Address](#)[Add Row](#)

Delete	Last Name	First Name	Middle Initial	Department Name	Business Address	Business City	Bus. State Abr.	Business Zip Code	Job Title	Total Compensation
✗	Required	Required			1 Main Street	Anywhere	IN	46227	Required	Required
✗	Required	Required			1 Main Street	Anywhere	IN	46227	Required	Required
✗	Required	Required			1 Main Street	Anywhere	IN	46227	Required	Required

AFR Main Menu

Main Menu - Google Chrome

← → ↻ https://gateway.ifonline.org/afr/SBOA_Menu.aspx

Apps Indiana General Ass... 2014 IC Gateway Public Site Frontier-Yahoo! Mail People Soft The Learning Conne... Scramble Handicap ... Other bookmarks

Select Unit and Year > AFR Main Menu

County: sboatest County
Unit: Sboa Township Unit
Year: 2014

Annual Financial Report Main Menu ?

The sections below are the ones that are required to complete your annual financial report. Some of these sections are based on the answers that you gave to the questions on the previous screen. If you need to go back and change any of the answers to those questions, click on Unit Questions above.

Unit Information

	Status
Unit Questions	Complete
Identify Enterprises	Not Entered
Schedule of Officials	Not Complete

Core Reporting

	Status
Financial Data by Fund	4 Fund(s)
Capital Assets	\$0 in Assets
Grants	Not Entered
Accounts Payable/Receivable	Not Entered
Debt	Not Entered
Leases	Not Entered
Financial Assistance to Non Governmental Entities	Not Entered
Pensions	Not Complete
TA-7	Township Assistance
Disbursements by Vendor	Not Entered
Contracts	Not Uploaded

System Functions

	Status
Upload Files	Not Uploaded
Annual Report Outputs	Available
Review Submission	Available
Submit Annual Report	Not Submitted

The Indiana Gateway for Government Units provides a central portal for local governments to submit forms

Email

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Financial Data By Fund

Financial data by Fund - Google Chrome

https://gateway.ifonline.org/afr/interface_access.aspx?interface_id=2

Apps Indiana General Ass... 2014 IC Gateway Public Site Frontier-Yahoo! Mail People Soft The Learning Conne... Scramble Handicap ... Other bookmarks

Gateway

for government units

An *Information for Indiana* Data Site

Home About Account Settings Help Logout

Indiana State Board of Accounts

Activity Alert - session will expire in :19:41

Select Unit and Year > AFR Main Menu > Financial Data by Fund

County: sboatest County
Unit: Sboa Township Unit
Year: 2014

IMPORTANT: Click on 'Save All Work' to save changes before leaving data entry pages. Also, avoid using double quotes.

Financial Data by Fund ?

Save All Work Return to AFR Main Menu

Enter or change basic financial information for the year. This includes adding or deleting funds, entering beginning cash and investment balances, receipts and disbursements for each fund. **Beginning Balance Investments** and **Beginning Balance Cash** fields may be edited by clicking directly on the grid.

Governmental Activities (Add a fund to this grid)

Delete	Edit	Local Fund Name	Beginning Balance Investments	Ending Balance Investments	Beginning Balance Cash	Receipts	Disbursements	Ending Balance Cash
✗	✎	000000101 - TOWNSHIP FUND 101008 Township	\$25,000.00	\$25,000.00	\$165,314.95	\$0.00 Add/Edit	\$0.00 Add/Edit	\$165,314.95
✗	✎	000000840 - TOWNSHIP ASSISTANCE 102086 Township Assistance	\$0.00	\$0.00	\$46,030.39	\$0.00 Add/Edit	\$0.00 Add/Edit	\$46,030.39
✗	✎	0000001111 - FIREFIGHTING 102087 Firefighting	\$0.00	\$0.00	\$18,043.53	\$0.00 Add/Edit	\$0.00 Add/Edit	\$18,043.53
✗	✎	0000001301 - PARKS AND RECREATION 102056 Parks And Recreation	\$0.00	\$0.00	\$16,361.68	\$0.00 Add/Edit	\$0.00 Add/Edit	\$16,361.68

Save All Work Return to AFR Main Menu

Annual Report Outputs

Reports - Google Chrome

https://gateway.ifonline.org/afr/SBOAReportsMenu.aspx

Apps Indiana General Ass... 2014 IC Gateway Public Site Frontier-Yahoo! Mail People Soft The Learning Conne... Scramble Handicap ... Other bookmarks

Annual Report Outputs ?

These reports are available for you to view, print or download at your convenience. The content will change if/when you change or add additional information into the system.

Report Output Format:	
PDF ▼	Select the output method for the report that you prefer. Choices include Adobe PDF or Microsoft Excel Format.
Capital Asset Statement	Lists the Capital Assets (land, building, equipment, etc) as of the end of the year.
Cash Fund Statement	Lists the Beginning Balance (Cash Only), Total Receipts, Total Disbursements, and the Ending Balance (Cash Only) by Fund.
Cash and Investment Fund Statement, Zero Balance Funds	Lists funds that have receipts, disbursements and an ending balance of zero. This indicates funds with no activity. These funds must be deleted before you can submit.
Beginning & Ending Cash Balance Comparison	Lists funds that have a beginning balance that does not match the previous years ending balance.
Beginning & Ending Investment Balance Comparison	Lists funds that have a beginning balance that does not match the previous years ending balance.
Cash & Investment Combined Statement	List the Beginning Balance (Total of Cash and Investments), Total Receipts, Total Disbursements, and the Ending Balances (Total of Cash and Investments) by Fund. Note: The receipt and disbursement figures are net of the investment transactions.
Debt Statement	Lists the units debts, by debt class.
Detailed Disbursements for All Funds	Lists the disbursements by fund and disbursement category.
Detailed Receipts	Lists the receipts by fund and receipt category.
Disbursements by Vendor	Township Disbursements by Vendor
Financial Assistance to Non Governmental Entities	Lists the detailed financial assistance to non governmental entities.
Grant Schedule	Lists the detailed grant information.
Investment Fund Statement	Lists the Beginning Investment Balance, Total Investments Purchased, Total Investments Sold, and the Ending Investment Balance by Fund.
Leases	Lists the amount of lease payments in force as of end of year..
Schedule of Officials	Printable output of your Schedule of Officials.
Township Assistance (TA7)	Lists the Township Assistance Statistical Report (TA-7)
Transfers	Lists the Transfers In and Out by fund. If the Transfers do not balance (Total Transfers In should equal Total Transfers Out), this report can be used to start your research.
Unit Questions	Lists the unit questions that are required at the beginning of the annual report process. Answers to these questions determine the information required for you to complete your annual report.
Pension	Unit reported pension information here.
Advertising Outputs - Only reports listed below need to be advertised.	
Cash & Investment Combined	Version of the statement for advertisting purposes
Detailed Receipts	Lists the receipts by fund and receipt category.
Disbursements by Vendor	Township Disbursements by Vendor version for advertising
Township Certification Form	The Township Certification Form does not need to be sent to SBOA.

The Indiana Gateway for Government Units provides a central portal for local governments to submit forms to the [State Board of Accounts](#). It is maintained by the [Indiana Business Research Center](#) as

Email
• [Technical Issues](#)

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Information

Annual Financial Report (AFR)

- Submit AFR and Attestation Statement

Submit Annual Report

The Annual Report has been submitted

The online portion of the Annual Report for Sboa Township Unit was submitted to the State Board of Accounts on 9/18/2014 1:30:00 PM. The Annual Report is not considered submitted until the attestation form is completed, signed and mailed.

[Return to the AFR Main Menu](#)

! Attestation Statement

To complete your Annual Financial Report submission you must also download the attestation form using the link below, complete and sign this form and have it postmarked within 5 days of submitting your report via Gateway.

[DOWNLOAD ATTESTATION FORM](#)

Questions?

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